

February 19, 2009

Ed Baumgardner  
Tax Manager  
Level 3 Communications, LLC  
712 North Main Street  
Coudersport, PA 16915

Re: Level 3 Communications, LLC  
2008 Annual Reports  
Request for Extension of Time

Dear Mr. Baumgardner:

The Commission is in receipt of your request for an extension of time to file Level 3 Communications, LLC's 2008 Annual Reports. The filing of those reports, and the filing deadline of March 31, is established in Puc 454.03(a). Your request will be treated as a request for a partial waiver of that rule.

Waiver of a Commission rule is provided for under Puc 201.05, where 1) such waiver serves the public interest, and 2) the waiver shall not disrupt the orderly proceeding of the Commission.

Level 3 Communication, LLC's request provides sufficient detail to determine that the request for a May 29, 2009 filing date for the Annual Reports meets the above criteria. Accordingly, a filing deadline of May 29, 2009 has been approved.

Sincerely,

Debra A. Howland  
Executive Director

cc: Telecommunications Division